

UTAH'S PUBLIC EDUCATION SYSTEM

EDUCATION APPROPRIATIONS

- Total FY 2007 Appropriation - \$3 billion
- Percent Change FY 2006 to FY 2007 – 9.8% Increase
- Total Appropriations Increase 1997-2007 - \$1.1 billion
- Percent Change 1997-2007 - 58% Increase

Year	Appropriation	% Change
1997	\$1,906,237,363	
1998	1,947,483,086	2.2%
1999	2,082,275,023	6.9%
2000	2,127,226,100	2.2%
2001	2,252,877,812	5.9%
2002	2,357,072,920	4.6%
2003	2,345,143,609	-0.5%
2004	2,409,356,311	2.7%
2005	2,563,843,188	6.4%
2006	2,744,660,877	7.1%
2007	3,013,184,025	9.8%

Source: Appropriations Reports 1997-2006

Office of the Legislative Fiscal Analyst (04/06BL)

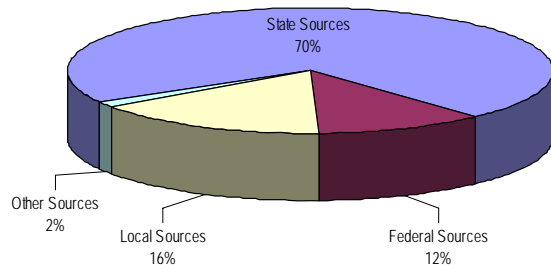
PROGRAM APPROPRIATIONS

- Minimum School Program
\$2,503,224,225
- State Board of Education
\$472,479,900
Includes: Office of Education, Office of Rehabilitation, Deaf and Blind Schools, School Lunch, Fine Arts & Sciences, and Education Contracts.
- School Building Program
\$37,288,900

EDUCATION REVENUE SOURCES

STATE PERSPECTIVE

Sources of Education Revenue:
FY 2007 State



Source: 2006-2007 Appropriations Report, Office of the Legislative Fiscal Analyst.

State Revenue Sources:

The Uniform School Fund - Primary Revenue Source

- Individual Income Tax & Corporate Income Tax

Other Revenue Sources

- Liquor Tax - Restricted for School Lunch
- Driver Education Fee - Restricted Revenue from a \$2.50 fee on each Registered Motor Vehicle.

Revenue from Local School Districts:

- Basic Tax Levy - A levy of .001593 school districts must impose for Minimum School Program participation.
- Voted Leeway - A tax approved by voters to support programs which exceed revenue from the basic program. State provides for a match.
- Board Leeway - A tax established by the local board. Restricted to class size reduction efforts, or other programs if class size is not excessive. State provides for a match.

Federal Government:

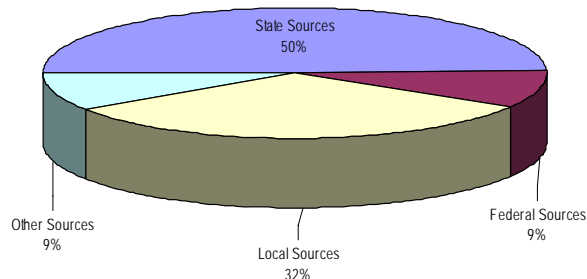
- \$348,831,600 - Includes grant program revenue and general assistance received by the state.

Other:

- Other includes revenue from - Fees, Tuition, Restricted Revenue, Transfers, etc.

LOCAL PERSPECTIVE

Sources of Education Revenue:
FY 2005 Local Districts & Charter Schools



Source: Annual Financial Report, Utah State Office of Education, 2004-2005 Fiscal Year.

From the State Government:

- The Minimum School Program - \$2,503,224,225 Distributed to districts for basic program support. Base of funding is the Weighted Pupil Unit (See next Page.)
 1. Uniform School Fund - 80.6% of Total
 2. Basic Levy - 9.3% of Total
 3. Voted, Board & Reading Leeways - 9.5% of Total
 4. School LAND Trust Program - 0.6% of Total

- The School Building Program - Formula distribution to help in school construction and renovation.

From Local Revenue Sources:

- Local districts collect various taxes to supplement the basic state program, they include:
 - Capital Outlay, Debt Service, Recreation, Special Transportation, Tort Liability, Judgment Recovery, and 10% of Basic - Debt Service, School Sites, Buses, Textbooks & Supplies.
- Bonding - Used to finance school construction and maintenance costs.

From the Federal Government:

- Local districts may apply for additional federal grants based on individual programs and needs.



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EDUCATION FACTS

THE WEIGHTED PUPIL UNIT

Definition: Unit of measure to determine basic school program costs on a uniform basis for each student.

Weighted Pupil Unit History			
Year	WPU Value	% Increase	Total WPU's
1997	\$1,739		648,532
1998	1,791	3.0%	666,891
1999	1,854	3.5%	668,465
2000	1,901	2.5%	669,408
2001	2,006	5.5%	671,513
2002	2,116	5.5%	625,549
2003	2,132	0.8%	627,795
2004	2,150	0.8%	631,771
2005	2,182	1.5%	642,701
2006	2,280	4.5%	652,990
2007	2,417	6.0%	675,758

Source: Appropriations Reports 1997-2006
Office of the Legislative Fiscal Analyst (04/06BL).

WPU Weighting:

- WPU = One pupil in Average Daily Attendance.
- Kindergarten Student = 0.55
- Special Education Student (Avg.) = 1.53
- Additional WPUs are allocated for specific programs or populations.
- Total Number of WPUs = 675,758

Value of the WPU:

- Represents the dollar amount tied to each WPU, or \$2,417.
- Multiply by the Number of WPUs to Determine Funding.

PUPIL TEACHER RATIOS

- 2004-2005 Pupil Teacher Ratio – 22.9 (USOE All Teachers)
- In 2000, Utah Ranked 4th Highest in Average Elementary Class Size in the Nation - 23.7 (Morgan Quitno Press, Education State Rankings 2005-2006. Highest - Arizona, 24.5. Lowest - Nebraska, 14.5. National Average, 21.2)
- In 2000, Utah Ranked 3rd Highest in Average Secondary Class Size in the Nation - 23.7 (Morgan Quitno Press, Education State Rankings 2005-2006. Highest - California, 28.1. Lowest - Maine, 18.5. National Average, 23.4)

Pupil Teacher Ratios			
State	2001-2002	2002-2003	2003-2004
Utah	21.8	21.8	22.4
Arizona	20.0	19.9	21.3
California	20.5	20.7	21.1
Colorado	16.8	16.6	16.9
Idaho	17.8	17.9	17.9
Montana	14.6	14.5	14.4
Nevada	18.5	18.4	19.0
New Mexico	14.7	15.1	15.0
Oregon	19.5	20.4	20.6
Washington	19.2	19.2	19.3
Wyoming	13.2	13.0	13.3
U.S.	15.9	15.9	15.9

Source: National Center for Education Statistics, State Education Data Profiles, State Non-fiscal Survey of Public Elementary/Secondary Education. November 2004. Downloaded: April 2006.

PER PUPIL EXPENDITURES

Per Pupil Expenditures		
Year	Utah	Nation
1992	\$2,841	\$5,023
1993	2,967	5,160
1994	3,206	5,327
1995	3,135	5,529
1996	3,334	5,689
1997	3,596	5,923
1998	3,787	6,168
1999	4,008	6,407
2000	4,170	6,811
2001	4,477	7,156
2002	4,706	7,524
2003	4,651	7,777
2004	4,762	7,826

Sources: National Center for Education Statistics
USOE, Finance and Statistics - Superintendent's Annual Report.

- 2004 Per Pupil Expenditures = \$4,762
- Percent change in Per Pupil Expenditures 1992-2004 = 67.6%
- Utah ranks 28th in the Nation for Public and Secondary School Expenditures per \$1,000 in Personal Income (2003) - \$42.38 (Morgan Quitno Press, Education State Rankings 2005-2006. Highest - Alaska, \$64.60, Lowest - Florida, \$33.12, Nation, \$43.24)
- Pupil Expenditure increases in Utah have outpaced the National Average. Utah was 56% of the National Average in 1992 and in 2004 Utah is 61% of the National Average, a change of 5%.

ENROLLMENT IN UTAH

Fall Enrollment History and Projections			
Year	Fall Enrollment	Annual Change	Percent Change
1995	473,666		
1996	478,028	4,362	0.9%
1997	479,151	1,123	0.2%
1998	477,061	(2,090)	-0.4%
1999	475,974	(1,087)	-0.2%
2000	475,269	(705)	-0.1%
2001	477,801	2,532	0.5%
2002	481,143	3,342	0.7%
2003	486,938	5,795	1.2%
2004	495,682	8,744	1.8%
2005	505,400	9,718	2.0%
2006	516,674	11,274	2.2%
2007	528,726	12,052	2.3%
2008	541,684	12,959	2.5%
2009	555,568	13,884	2.6%
2010	570,703	15,135	2.7%
2011	586,541	15,838	2.8%
2012	603,151	16,609	2.8%
2013	619,459	16,308	2.7%
2014	635,747	16,288	2.6%
2015	652,662	16,914	2.5%

Source: Utah State Office of Education, Finance and Statistics

TEACHER SALARIES

- Average Teacher Compensation 2004 - \$53,396 (Salary Only - \$37,299) (USOE, Finance and Statistics)
- Average Minimum Salary with Bachelor's Degree - \$25,880 (USOE, Finance and Statistics)
- Average Maximum Salary with Master's Degree - \$45,915 (USOE, Finance and Statistics)
- In 2004, Utah had 22,147 Teachers (USOE, Finance and Statistics)
- Utah Ranks 48th in the Nation for the Percent of Public Elementary and Secondary School Staff who are School District Administrators - 0.4% (Morgan Quitno Press, Education State Rankings 2005-2006. Highest - North Dakota, 2.9%, Lowest - Louisiana, 0.3%, Nation, 1.1%.)
- Utah Ranks 31st in the Nation for the Percent of Public Elementary and Secondary School Staff who are School Administrators - 2.4% (Morgan Quitno Press, Education State Rankings 2005-2006. Highest - South Carolina, 5.1%, Lowest - New Hampshire, 1.7%, Nation, 2.8%.)
- Historically, approximately 80% of Minimum School Program are used by school districts and charter schools to provide employee compensation.

- Utah Enrollment = 508,518 in Fall 2005
- Student enrollment is expected to increase by approximately 150,000 by 2015.